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Commissioners thought themselves justified in giving it to persons plainly not entitled.

"This course as to the past certainly was not exceedingly wise, but their plan for the future was even wiser. Sir W. Brown, in asking the Treasury to make the public debt a part of their duty to intimate to the Board of Inland Revenue that the amount of poundage was very much greater than the exigencies of the service required, was, I sincerely trust, the wisest and the most judicious of all the public departments."

So that because Parliament has voted too much money for a service common to all the departments, Sir W. Brown is to be rewarded, and, say that it is too much.

But so far, though we may question the wisdom of the Commissioners for Income Duty in the War Office, there is plainly no say in the matter. They are doing their duty. They gave public money to persons not entitled to it, but they took none of it, and derived no benefit from it themselves. Unfortunately, they suffered from the fact that they were not paid. Between 1853 and 1868 there were no payments from the "poundage fund" except for the actual remuneration of work done; and in consequence, in 1868, a considerable surplus was accumulated. The Treasury, in this sum of money, without an owner, the Commissioners took it themselves.

"1853.—What were the sums in excess of what were paid to clerks and assessors in the Treasury?—The sum was £100,000; that there was in 1868 an accumulation of about £150,000, which had taken place between 1853 and 1868.

"That was in five years?—Yes, that was. In five years; it was £300 a year, we may say."

"1853.—There were three Commissioners?—There were three existing Commissioners; two had retired, and a new one had been appointed."

"1856.—That would be about £100 a year each?—We divided £50 each."

The only excuse the Commissioners have for appropriating the money to their use is that they were under a delusion that the Treasury had sanctioned a similar practice in the Commissioners of another office, and had permitted those Commissioners to derive a benefit from a like appropriation. That was a delusion. They were bound to apply to the Treasury for leave themselves to take the money.

Sir W. Brown, says that, "The Treasury exercised a discretion as to the intention to be given to the money, and the Treasury, being the highest financial department of the Crown, overruled the Act." We confess we do not believe that the Treasury "has any authority to overrule Acts of Parliament, and that it is not a department of the Government." But Sir W. Brown and his brother Commissioners, never applied to the Treasury on the subject; if they had, they would have been guileless, though the Treasury would have had to blame. But though they were following the decision of the Treasury in an analogous case, and though they were paying themselves, and acting contrary to an Act of Parliament, they never thought of asking leave.

Everyone will agree with the Commissioners of Public Accounts in saying that there was grave impropriety in this entire transaction. But Sir W. Brown and his brother were not; the Commissioners of Income Duty for the War Office are far too respectable to take a step to which they did not think they were entitled. But the adjacent species of impropriety, their "misconduct" in the Treasury, was far too ready to think they were entitled to take public money which was in their charge, which belonged to others, and which palpably they were not entitled to take.

There's maniacs in Paris was worth £400,000. On a man after death he said to consume time?

An apothecary sent in a bill to a widow lady who said thus: "O curing your husband till he died!"

REPAIRING IN THE MESS-AUGER.—Plunger (sentiment): By Jove! Promotion by merit. What a degrading idleness!—Tudy.

THE MESS-AUGER.—Plunger: I have been watching the slow, he looks so deliciously lazy." "It was hardly necessary," says the *Christian Register*, "to go to Brazil to secure this gratification."

A man was arrested in Buffalo, for stealing a barrel of salt. When arraigned in the court, he pleaded delinquency. "You couldn't eat salt," said the judge. "Oh, yes, I could, with the meat I properly stole." The judge did not wait for details. The judge had no appreciation of delinquent humor.

Destination	Yessels
LONDON via SUEZ CANAL.....	Clan Alpine
Do.....	Sen Guli (arr.)
LONDON.....	Nippon Can
Do.....	Obin Chin
NEW YORK.....	Rookwood
Do.....	Branscombe
Do.....	Sir Harry Pa
Do.....	Cingala
SAN FRANCISCO.....	Nellie Hastin
Do.....	St Henry R
DUNDEE, WELLINGTON &	Union
MELBOURNE & SYDNEY.....	Saladina
Do.....	Mary Hambl
Do.....	Canadienne
HONGKONG.....	Crested
HONGKONG, PANG & CALCUTTA	Clina (str.)
SINGAPORE AND BOMBAY.....	Ganga (str.)
SINGAPORE.....	St. Rach
MANILA.....	K. y. Seis Hor
NACASAKI.....	Yoshitaka
YOKOHAMA.....	Aditi (str.)
SHANGHAI.....	Malacca
Do.....	Chienanmor
Do.....	Caroline
SWATOW, AMOY & KOOHOW.....	Formosa (arr.)

For Sale.

SAYLE & CO.

SILK MERCHANTS, TAILORS, GENERAL
WAREHOUSEMEN,
VICTORIA NANKIN AND
EXCHANGE SEZHOUBEN ROADS,
HONGKONG. SHANGHAI.

Respectfully announce that in anticipation of the early arrival of their SPRING STOCK, they have greatly reduced the prices of their WINTER GOODS, an early inspection of which they solicit from intending purchasers.

SILKS, Plain, Fancy, and Shot.
NORWICH REPS, all wool WINETYS, PLAIDS and CAMELINS.
JACKETS.
 Cloth, Velvet, Silk and Seal skin.
 The various CLANS on all WOOL SEAWELS.
 Linen COLLARS and CUFFS,
 Embroidered Lace COLLARS and CUFFS,
 the most approved styles.

In the Juvenile and Ladies' **HOSIERY and UNDERCLOTHING** will be found some special lines.

Gents. Wool HOSIERY.
SOCKS, UNDER VESTS, PANTS, CRIMBANS,
CARDIGAN JACKETS and VESTS, SLEEPING SUITS,
DRESSING GOWNS.

Tailoring under the Superintendence of experienced CUTTERS.
 Lounge COATS.
 Office do.
 Walking do.
 Visiting do.
 Dress Suits.
 Light Texture OVERCOATS.

Making to order, **TWEED SUITS** at very low prices.

The **FURNISHING** we have confidence in recommending that good value will be obtained
Brussels & Tapestry CARPETS.
Velvet Pile CARPETS.
 A few made up Squares and Sofa CARPETS.
OIL CLOTH for Halls, Passages, Stairs, &c.
Coir MATTING and MATS.
All Wool REPS and DAMASKS,
 for Curtains.

TABLE CLOTHS, a large assortment.
 The Eider Down QUILT.
 Carriages and Travelling RUGS.

SAYLE & Co.

Es S.S. "Frisma".

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EMERGENCY AFFIX TO

Methuen & Co.	Quick dispatch.
Ringston & Co.	Quick dispatch.
Co.	Quick dispatch.
Gill & Co.	Quick dispatch.
Agard & Co.	Quick dispatch.
Heard & Co.	Quick dispatch.
& Co.	Quick dispatch.
Co.	Quick dispatch.
Co.	Quick dispatch.
Co.	Quick dispatch.
Co.	Quick dispatch.
Sow & Co.	Quick dispatch.
Lawrie & Co.	On or about the 18th inst.
Co.	Quick dispatch.
Gill & Co.	On the 6th inst., at noon.
N. K. Co.	Quick dispatch.
N. K. Co.	Quick dispatch.
Co.	Quick dispatch.
Daguerk & Co.	On the 11th inst., at 11 A.M.

Vessels on the Berth.

FOR SHANGHAI
(Taking Cargo all through rates to HANKOW.)
THE British Steamer

"GLENNANNOX."
Will have immediate despatch- for the above port.
For Freight or Passage, apply to
OLYFANT & Co.
at 1177 Hongkong, 10th July, 1871.

FOR PENANG AND BOMBAY.
(Touching at SINGAPORE and GALLIS should be taken in consideration offer).
THE British Steamer

"GUNGA."
H. Child, Master, having the greater portion of her cargo engaged, is despatched for the above ports on or about the 18th instant.
For Freight or Passage, apply to
N. KESSEVOORE & Co.
15d 1159 Hongkong, 4th July, 1871.

FOR HONGKAI.
With immediate despatch:
THE A 1 German S.S. Schooner

"CAROLINE."
Captain Paulsen, has room for a limited amount of cargo.
Apply to
CARLOWITZ & Co.
at 1172 Hongkong, 10th July, 1871.

FOR SINGAPORE
Will have immediate despatch.
THE A 1 French Bark

"ST. ROCH."
Captain Grivel,
For Freight or Passage, apply to
CARLOWITZ & Co.
at 1173 Hongkong, 10th July, 1871.

FOR VALPARAISO AND CALLAO,
(Taking Cargo under through Bill of Lading for all Ports south of Panama.)
THE A 1 British Clipper-schooner

"ALBERTINE."
Captain Ahler, will have quick despatch.
Apply to
CARLOWITZ & Co.
at 1174 Hongkong, 10th July, 1871.

FOR SAN FRANCISCO.
THE A 1 13 years British Clipper-barque

"SIR HENRY HAVELOCK."
Capt. Fitchett, having secured portion of his cargo engaged, will have quick despatch for the above port.
For Freight or Passage, apply to
ROBARIO & Co.
at 1140 Hongkong, 4th July, 1871.

FOR NEW YORK.
THE A 1 British Bark

"BOOKWOOD."
will load at this end Wharves for the above port and have quick despatch.
For Freight, apply to
VOGEL, HAGEDORN & Co.
at 1065 Hongkong, 23rd Jan., 1871.

FOR NEW YORK.

Vessels on the Berth.

FOR SINGAPORE, PENANG, AND CALCUTTA.
THE Steamship
"CHINA,"
Captain Thos. S. Gardner, will leave for the above Ports on **SATURDAY**, the 16th instant, at 2 P.M.
Despatches will close at 1.30 P.M.
For Freight or Passage, apply to
DAVID SASSON, SONS & Co.
84-1165 Hongkong, 8th July, 1876.

STEAM TO SHANGHAI.
THE P. & O. S. N. Co.'s steamship
"MALACCA,"
will leave for the above place about 24 hours after the arrival of the next English Mail.
A. Molver, Superintendent.
P. & O. S. N. Co.'s Office,
Hongkong, 8th July, 1871. [td 1143]

STEAM TO YOKOHAMA.
THE P. & O. S. N. Co.'s steamship
"ADEN,"
will leave for the above place shortly after the arrival of the next English Mail.
A. Molver, Superintendent.
P. & O. S. N. Co.'s Office,
Hongkong, 7th July, 1871. [td 1141]

FOR LONDON via SUEZ CANAL.
THE 41 British Steamer
"OLAN ALPINE,"
Captain Beckett, expected shortly from Canton, will have immediate despatch for the above port.
For Freight, apply to
JARDINE, MATHESON & Co.
at 1162-2, Brist Point, 7th July, 1871.

FOR LONDON, via SUEZ CANAL.
THE British Steamer
"SEA GULL,"
will load at Canton and Macao.
For particulars as to Freight, &c., apply to
CLERK, HARRISON & Co.
at 1081, Hongkong, 19th June, 1871.

FOR MELBOURNE AND SYDNEY.
THE 41 French Ship
"CANNADIENNE,"
Capt. Equin, having the greater portion of her cargo engaged, will have a quick despatch for the above ports.
For Freight or Passage, apply to
ROZARIO & Co.
at 1148, Hongkong, 5th July, 1871.

FOR FREIGHT OR CHARTER.
THE 41 French Clipper-tarque
"GIBBY,"
Captain Bunker, Tons 473 Register.
And,
The 41 French Clipper-tarque, MAIL, "JACQUES FEURIN,"
Tons 450 Register.
Apply to
CARLOWITZ & Co.
at 1175 Hongkong, 10th July, 1871.

NOTICE.
COMPAGNIE DES MESSAGERIES
PAQUEBOTS POSTE FRANCAISE.
STEAM FOR
SAIGON, SINGAPORE, BATAVIA, POINT DE GALL, MALACCA, SUEZ, ISMAILA, PORT SAID, MARSEILLES;
AT SO,
PONDICHERY, MADRAS, CALCUTTA,
BOMBAY, MAHE, ST. DENIS,
PORT LOUIS.

ON FRIDAY, the 14th July, at noon, the Company's Steamship "TIGRE,"
Commandant **MARTIN**,
with **CARGO**,
PASSENGERS, **SPOILS**, and **CARGO**, will leave this Port for the above places.
Cargo and Spoils will be registered for London as well as for Marseilles, and accepted in transit through Marseilles for the principal ports of Europe.
Cargo will be received on board until 4 p.m., Spoils and Passes until 5 p.m. on the 13th July. (Parcels not to be sent on board, if they are to be left to the Agency's Office.)
Contents and values of Packages are required.
For further particulars, apply at the Com-

Post-Office Notifications.

A notice will close

For Amoy, - Per *William Miller*, to-day, the 14th instant, at 5 P.M.

For Manila, - Per *Villa de Rivadavia*, at 5 P.M. to-day, the 14th instant.

For Hongkong, Penang, and Cebu, - Per *Armas*, on Thursday, the 13th instant, at 5.00 A.M.

For Manila, - Per *Isabelita y sea Hernando*, to-day, the 14th instant, at 1.30 A.M.

For Singapore, Penang, and Calcutta, - Per *Median Mail Packet Okawa*, on Saturday, the 15th instant, at 1.30 P.M.

For Singapore, Penang, and Calcutta, - Per *Mail Packet Okawa*, on Saturday, the 15th instant, at 1.30 P.M.

MAILS BY THE "UNITED STATES PACKET."

The United States Mail Packet, "*JAPAN*," will be despatched on *FRIDAY*, the 12th instant, at 3 P.M., with the Mails -

For Yokohama, San Francisco, the United States, and the United Kingdom.

The Post Office will be open for the reception of Ordinary Letters, Books, Newspapers, &c., until 2.30 P.M.

Letters can be posted on board the Packet from 2.30 P.M. to 2.50 P.M., on payment of a postage of 12 1/2 cents in addition to the Postage.

The Prepayment of the Postage to all the above places by this route is compulsory.

Correspondence insufficiently prepaid will be forwarded by the English Packets.

Correspondence addressed to Yokohama, and the United States, must be superscribed per "*JAPAN*," and that addressed to the United Kingdom must be superscribed "*via San Francisco*."

F. W. MITCHELL,
Postmaster General.

General Post Office,
Hongkong, 4th July, 1871.

MAILS BY THE "FRENCH PACKET."

The French Mail Packet, "*ATGERE*," will be dispatched on *FRIDAY*, the 14th instant, at noon, with the Mails -

To and through the United Kingdom *via Marseilles*; to France and other Continental Ports *via the closed route to Lyons*; to Saigon, Singapore, Galle, India, Aden, Socotrah, Zanzibar and Mauritius, *Nuez and Alexandria*.

The Post Office will be open for the reception of Ordinary Letters, Newspapers, Books, &c., until 11 A.M. on the 14th instant, after which no Letters can be received.

Money Orders on any of the Money Order Offices in the United Kingdom will be granted until 10 A.M. on the 15th instant.

Letters for Registration will be received until 10 A.M. on the 14th instant.

F. W. MITCHELL,
Postmaster General.

General Post Office,
Hongkong, 8th July, 1871.

It is hereby notified that correspondence for the United Kingdom or for the Continent, sent in the Mails by French Packet, will be carried on to Marseilles, and that therefore all Letters, Newspapers, and Packages, addressed to the Continent, &c., which may be specially addressed *via Alexandria, via Trieste, or via Brindisi*, will be forwarded by the French Packets, as *only* Letters, &c., intended to be transmitted *via the Marseilles route* can be sent in the Mails of the French Line.

F. W. MITCHELL,
Postmaster General.

General Post Office,
Hongkong, 9th June, 1871.

It is hereby notified for general information that the Postage (which must be paid in advance) upon letters addressed to Prince Edward Island, will henceforward be as follows, *viz.* -

When forwarded via
Brindisi..... 42 cents each half-ounce.

When forwarded via
Marseilles..... 36 cents each half-ounce.

When forwarded via
Southampton..... 28 cents each half-ounce.

F. W. MITCHELL,
Postmaster General.

General Post Office,
Hongkong, 28th July, 1870.

F. W. MITCHELL,
Postmaster General.

General Post Office,
Hongkong, 28th July, 1871.

Vessels Advertised as Loading.

DESTINATION.	VESSEL'S NAME.	CAPTAIN.	AS.	FOR DEPARTURE AFTER 10.	TO BE DISPATCHED.
LONDON via SUEZ CANAL.	(San Apolc. (str.)	Beckett,	Songkong	Jardine, Matheson & Co.	Quick dispatch.
Do.	Sag Gai Letti.	Do.	Glan	Gibbs, Livingston & Co.	Quick dispatch.
LONDON.	Norman Point.	Andrew Shawen.	Whampoa	Denison & Co.	Quick dispatch.
Do.	Chin Chin.	Logrand	Hongkong	Norton, Lyall & Co.	Quick dispatch.
NEW YORK.	Bookwood	Do.	Hongkong	Hongkong S. Co.	Quick dispatch.
Do.	Crusoe.	Do.	Hongkong	Yogel, Hongkong & Co.	Quick dispatch.
Do.	Sir Harry Parker.	Chapman.	Hongkong	Augustine Heard & Co.	Quick dispatch.
Do.	Orangai.	Still.	Hongkong	Olyphant & Co.	Quick dispatch.
SAN FRANCISCO.	Nor. Hastings.	Do.	Hongkong	Olyphant & Co.	Quick dispatch.
Do.	De Hoary Havoc.	Fiskland.	Hongkong	Bozario & Co.	Quick dispatch.
DUNEDIN, WELLINGTON & MELBOURNE & SYDNEY.	Union.	De Balle.	Hongkong	Russell & Co.	Quick dispatch.
Do.	Saladin.	Jackman.	Hongkong	Russell & Co.	Quick dispatch.
Do.	Do.	Do.	Hongkong	Russell & Co.	Quick dispatch.
Do.	Canadairone.	Reinis.	Hongkong	Bozario & Co.	Quick dispatch.
HONOLULU.	Frances.	Field.	Hongkong	Russell & Co.	Quick dispatch.
SPORING, PANG & CALCUTTA.	China (str.)	Thos. S. Gardner.	Hongkong	Russell & Co.	Quick dispatch.
COCHIN and BOMBAY.	Y. Child.	Hongkong	Hongkong	N. Kassarow & Co.	On or about the 18th inst.
SINGAPORE.	S. Reich.	Grivel.	Hongkong	Carlowitz & Co.	Quick dispatch.
MANILA.	V. S. Ste. Hermance.	Dalbena.	Hongkong	Kennedys & Co.	On the 15th inst., at noon.
NAGASAKI.	Comptone.	Do.	Hongkong	Do.	Quick dispatch.
YOKOHAMA.	Malacca (str.)	Do.	Hongkong	P. & O. S. N. Co.	Quick dispatch.
SHANGHAI.	Clemandine (str.)	Do.	Hongkong	P. & O. S. N. Co.	Quick dispatch.
Do.	Do.	Do.	Hongkong	Olyphant & Co.	Quick dispatch.
SWATOW, AMOI & FOOSHOW.	Fortune.	Burnie.	Hongkong	Douglas Dunbar & Co.	On the 11th inst., at 11 A.M.

FOR SALE

S. AYLE & CO.,
SILK MERCHANTS, TAILORS, GENERAL
WAREHOUSEMEN,
-VICTORIA NANKEN AND-
EXCHANGE, SEEHOEHN ROADS,
HONGKONG. SHANGHAI.

Respectfully announce that in anticipation
of the early arrival of their **SPRING STOCK**,
they have greatly reduced the prices of their
WINTER-GOODS, on a early inspection of
which they solicit from intending purchasers.

SILKS, Plain, Fancy, and Shet.
NORWICH REINS, all wool WINOETYS,
PLAIDS and CAMELS,
JACKETS,
Cloth, Velvet, Silk and Sealskin.
The various **CLANS** on all **Wool-BEAWLS**,
Linon COLLARS and CUFFS,
Embroidered Lace COLLARS and CUFFS,
the most approved styles.
In the Juvenile and Ladies'
HOSIERY and UNDERCLOTHING
will be found some special lines.

Genls. Wool HOSIERY.
SOCKS, UNDER VESTS, PANTS,
CRIMBANS,
CARDINAL JACKETS and VESTS,
SLEEPING SUITS,
DRESSING GOWNS.

Tailoring under the Superintendence of ex-
perienced CUTTERS.

Longest COATS.
Office do.
Walking do.
Visiting do.
Dress SUITS.
Light Texture OVERCOATS.

From the
best English
manufac-
turers.

Making to order, **TWEED SUITS** at very
low prices.

FOR SALE

Be. "Belief With." "Carmen," Ambassador,
 &c., &c.

PASS & CO.'S OCTOBER BLEW, in *hogs*
 heads and *bladders*.

BARCLAY & CO.'S PORTER, in *hogsheads*.

BEST JAMAICA RUM, in *do.*

BURKET DUBLIN STOUT, in *quarts* and
pints.

BASS'S ALE, by *Cameron* and *Sanderson*,
 in *quarts* and *pints*.

Duff Gordon's SHERRIES, different *scals*.

Superior Old VINEY FORT.

Honeyey's RHIANDY, 1 star and 3 stars.

AYH GIN, in *red cases*.

Krug & Co.'s CHAMPAGNE, in *quarts* and
pints.

CROSSE & BLACKWELL'S OILMAN'S
STORES.

HAMS, CHEESE, BACON, in *tins*.

Truffled PATES, FOIE GRAS, Preserved

PROVISIONS of every description, *Ame-*
rican, English, Dutch, French and *Ger-*
man **VEGETABLES**, in *large assortment*.

FINEST FRENCH BUTTER, in *bottles*.

PRIME DANISH BUTTER, in *7 lbs. Tins*.

Sills and **Holstein BUTTER**, in *kegs*.

RUSSIAN CAVIAR.

VANILLA BEANS.

TEYSSONEAUX JAMS, JELLIES, and
FRUITS, in *Juice* and *Brandy*.

MENIER'S CHOCOLATE, *yellow, brown,*
 and *pink*.

At LAMBERT, ATKINSON & Co.
 (t 906) *Hongkong, 25th May, 1871.*

FOB SALE.

CLARET, in *wags*.

RAHMYTON - *BRANDY* in *kegs*.

Vessels on the Berth

FOR SHANGHAI
(Taking Cargo at through rates to HANKOW.)
THE British Steamer.

"GLENSANNOX,"
will have immediate despatch- for the above port.

For Freight or Passage, apply to
J. W. ROYD & Co.
at 1177 Hongkong, 10th July, 1871.

FOR SINGAPORE AND BOMBAY.
(Touching at PENANG and GALLE should
efficient inducement offer.)

THE British Steamer

"GUNGA,"
H. Child, Master, having the greater portion
of her cargo engaged, will be despatched for
the above ports on or about the 16th instant.

For Freight or Passage, apply to
W. KESSEOWEZE & Co.
15d 1139 Hongkong, 4th July, 1871.

FOR SHANGHAI,
With immediate despatch.

THE A 1 German S.-g. Schooner

"CAROLINE,"
Captain Paulsen, has room for a limited amount
of Cargo.

Apply to
CARLOWITZ & Co.
at 1172 Hongkong, 10th July, 1871.

FOR SINGAPORE.
Will have immediate despatch.

THE A 1 French Barque

"ST. ROCH,"
Captain Grivel,
For Freight or Passage, apply to
CARLOWITZ & Co.
at 1173 Hongkong, 10th July, 1871.

FOR VALPARAISO AND CALLAO,
(Taking Cargo under through Bills of Lading for
all Ports south of Panama.)

THE A 1 British Clipper-schooner

"ALBERTINE,"
Captain Abner, will have quick despatch.

Apply to
CARLOWITZ & Co.
at 1174 Hongkong, 10th July, 1871.

FOR SAN FRANCISCO

Vessels on the Berth.

FOR SINGAPORE, PENANG, AND CALCUTTA.
THE Steamship
"CHINA,"
 Captain Thos. S. Gardner, will leave for the above Ports on SATURDAY, the 15th instant, 12 P.M.
 Despatches will close at 1.30 P.M.
 For Freight or Passage, apply to
DAVID SASSOON, SONS & CO.,
 34-1, Raffles Place, 8th July 1876.
STEAM TO SINGAPORE
P.R.P. & O.S.N. Co.'s steamship
"MALACCA,"
 will leave for the above place about 24 hours after the arrival of the next English Mail.
 A. McIVER, Superintendent.
 P.R.P. & O.S.N. Co. Agents,
 Hongkong, 5th July 1871. [td 1143
STEAM TO YOKOHAMA
P.R.P. & O.S.N. Co.'s steamship
"ADEN,"
 will leave for the above place shortly after the

Post-Office Notifications.

A Month's Notice
 For *Away*,—Per *William Miller*, to-day, the 15th instant, at 5 P.M.
 For *Amila*,—Per *Villa de Bismarck*, at 5 P.M.
 For *Sowah*,—the 15th instant.
 For *Swallow*,—Per *Swallow* and *Pochocho*—Per *Urmont*, on Thursday, the 13th instant, at 11.30 A.M.
 For *Santiago*,—Per *Isabelia y sus Hermanos*, on Saturday, the 15th instant, at 11.30 A.M.
 For *Bangapore*, *Penang*, and *Calcutta*,—Per *Indian Mail Packet China*, on Saturday, the 15th instant, at 1.30 P.M.
 For *Bangapore*, *Penang*, and *Calcutta*,—Per *Indian Mail Packet Victoria*, on Saturday, the 15th instant, at 1.30 P.M.

MAILS BY THE "UNITED STATES PACKET."
 The United States Mail Packet, "*JAPAN*," will be dispatched on *WEDNESDAY*, the 12th instant, at 3 P.M., with the Mails—
 For *Yokohama*, *San Francisco*, the *United States* and the *United Kingdom*.
 The Post Office will be open for the reception of Ordinary Letters, Books, Newspapers, &c.

THE "WAR OFFICE SCANDAL"

(Economist.)

A paragraph, with this agreeable heading, has lately run through the public press, and related to the greatest of our public offices, and related to persons in high office, of long standing and great trust in the public departments. The entire facts are now published in the appendix to the *Quarterly Review*, and the following accounts, by whose investigations the "scandal" was detected; and the result is that, though no definite bad intention can be imputed to the persons named, yet it is proved that they had taken any public money to which they had no right—that they nevertheless did take such money—that they ought not to have taken it, and that they have now been compelled, to make good the same. There was no fraud, no transgression, but there was a culpable intemperance to the provisions of the law, and a general stupidity, which is never much to be honoured in persons in high office. It is not probable, and it costs no increase the incomes of the stupid persons.

In its essence the matter is very simple. It appeared that by the Income Tax Act, an allowance, or "pouidage," is made to "assessors" and "clerks" who are to do the work, and these assessors and clerks are to be appointed by the Commissioners (who are in England, Scotland, and Ireland) and in the War Office, up to 1863, this rule was regularly observed, and no one received an allowance or pouidage except those entitled to it by the Commissioners especially working for nothing.

But an unexpected difficulty intervened. The money to which the pouidage computed by the Commissioners was to be applied, was not that which could decently be spent in paying for the work done. "We did, indeed," says Sir W. Brown, "appoint as many people as we possibly could, and we were not aware that we were considerably greater in number—persons than were really absolutely necessary to perform the duty." But even on this strange system of appointing as many functionaries "as possible" the Commissioners had not been able to get on, and it was too much. By 1863 a fund exceeding £2,000,000 has accrued, and the question arose how it was to be disposed of. The Income Tax Commissioners had no business to touch the Inland Revenue, and received from them a direction to "distribute it in their discretion among the parties to whom the Commissioners may consider it necessary to make such payments, if they may deem necessary for the services rendered." And we suppose the Inland Revenue intended that the sum appointed by law for certain work should be given to those who had done that work, and that it was ever excessive that sum might be in proportion to such a work. This was clearly the right course. For the past, those who had performed the work had been paid for it, and the advantage of the needless liberality of Parliament, and for the future care should have been taken to reduce that liberality within limits, and to pay no more than the value of the work at the usual rate and the reward for other similar work.

Such, however, was not the opinion of the "Commissioners of Income Duty for the War Office." They distributed the accumulated fund among the assessors and clerks who had done the work, but among certain other clerks who had not done it. They thought themselves justified in using it in aid of wages, "as a charitable gratuity," and they were not at all concerned altogether without regard to the consideration whether those clerks had performed the service for which Parliament had voted; and to which it was appointed that they were to be paid by the Inland Revenue "to divide the fund among those entitled" to it, the

Bank Bills, at 30 days' sight, ... 4/4½
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On Demand, 3 days' night 228 to 228 1/2
ON CALCUTTA.....Bank 3 days' night 228 to 228 1/2
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Bank, 3 days' sight..... 73 1/2
Bank, 10 days' sight..... 73 1/2
Private, 30 days' night..... 74

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As reported by Chinese.

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mow-loong to Hongkong merchant.
Sagoen Rice, 8,000 piculs, at \$2.08, by Fook-
mow-loong to Hongkong merchant.
Tia, 100 cabs, at \$83.50, by Fook-mow-loong
to Amoy merchant.
China Wine, at \$122.00, by Kwong-
hing-choong by retail.
Lead, 1,200 pigs, at \$5.50, by foreign mer-
chant to Kin-hing-choong.
China Wax, at \$1,000 pieces, at \$2.42,
by foreign merchant.
Drills, 15 lbs., 1,000 pieces, at \$3.50, by foreign
merchant to Hongkong merchant.
China Wax, at \$1,000 pieces, at \$15.25, by Parsee
merchant to Kin-hing-choong.
Bombay Cotton, 47 bales, at \$14.10, by foreign
merchant to Chueh-ching.
Bombay Cotton, 14 bales, at \$17.25, by Parsee
merchant to Kin-hing-choong.
Bombay Cotton, 58 bales, at \$17.50, by Parsee
merchant to Kwong-hong.
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merchant to Kin-hing-choong.
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T. A. HARRIS,
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Hongkong, June 13th, 1871.

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F. W. MITCHELL,
Postmaster-General,
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Hongkong, 13th February, 1871.

It is hereby notified for general information,
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be left to be collected on delivery of the Letters.

Letters will be subject to an additional
charge on delivery.

F. W. MITCHELL,
Postmaster-General,
General Post Office,
Hongkong, 23rd August, 1870.

It is hereby notified that arrangements have
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by the Japan Mail Company's steamship, "Yokohama," by
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may be forwarded from Nagasaki and Yokohama
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F. W. MITCHELL,
Postmaster-General,
General Post Office,
Hongkong, 16th January, 1871.

